

2006 ANNUAL CALENDAR OF BUSINESS ACTIVITIES

**Local Government Services
Division of State & Local Finance
Wisconsin Department of Revenue**

CALENDAR ABBREVIATIONS

DNR	=	Dept. of Natural Resources
DOA	=	Dept. of Administration
DOR	=	Dept. of Revenue
ERP	=	Expenditure Restraint Program
PMS	=	Payments for Municipal Services
PP	=	Personal Property
PILT	=	Payment In Lieu of Taxes
SA, SpA	=	Special Assessment
SC, SpC	=	Special Charges
SOA	=	Statement of Assessment
SOT	=	Statement of Taxes
SR	=	Shared Revenues
ST, SpT	=	Special Taxes
TCDB	=	Technical College District Board
TVC	=	Town, Village, or City

*Weekend/ Holiday Law Applies- Wis. Stats. 990.001 When the last day within which a proceeding is to be taken, an act done, or document is required to be filed, falls on a Saturday, Sunday or legal holiday, such act may be done on the next succeeding day.

January

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
1 General property assessment date. Last day to set date for caucus. New Year's Day Holiday	2 State offices closed.	3 Quarterly hwy aids paid. (* holiday law applies)	4	5	6	7
8	9	10	11	12	13 Approx. date Financial Report Forms mailed by DOR	14
15	16 Martin Luther King, Jr. Holiday State offices closed.	17 January tax settlement on or before 15 th with taxing jurisdictions. (due today - *holiday law applies)	18	19	20	21
22	23	24	25	26	27	28
29	30	31 Last Tuesday is final day to hold Town or Village Caucus. 1st installment of taxes due & full payment of SA, SC, ST and PP. DNR PILT stewardship payment due.				

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February

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
			1	2 Beginning date for taxation district treasurer for charging back uncollected net PP taxes thru April 1 st (2004 tax roll).	3	4
5	6 Early in month, PMS aid paid.	7	8	9	10	11
12	13	14	15 On or before Feb. 15, distribute PILT stewardship payment.	16	17	18
19	20 Presidents' Day Federal Holiday	21 SPRING PRIMARY ELECTION Feb. 20 statutory date for completing tax settlement with county & taxing jurisdictions. Multiple installments settlements. (*holiday law applies)	22	23	24	25
26	27	28				

2006

March

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
			1 Deadline Lottery and Gaming Credit Report due to DOR.	2	3	4
5	6	7	8	9	10	11
12	13	14	15 County sends its share of taxes to State. Deadline for County Treasurer to furnish completed tax roll settlement sheets to DOR.	16	17	18
19	20	21	22	23	24	25
26	27 4th Monday, Lottery and Gaming Credit paid by DOR.	28 End of month DOR sends ERP budget worksheets to Clerks of eligible TVCs.	29	30	31 Deadline for Financial Report Form 2,500 or less population. Property owners file Tax Exempt Reports w/municipality by March 31(even number years only).	

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April

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
						1
2	3 Quarterly hwy aids paid. April 1st deadline to charge back uncollected 2004 PP taxes to taxing jurisdiction. (*weekend law applies)	4 SPRING GENERAL ELECTION	5	6	7	8
9	10	11 Town Annual Meeting or within 10 days.	12	13 Middle of month send out application forms for liquor, beer & operator licenses.	14 April 15th deadline to settle for Lottery & Gaming Credit with all taxing jurisdictions.	15
16 EASTER	17 INCOME TAX DUE. (*weekend law applies)	18	19	20 DNR payment date for PILT.	21	22
23	24 DOR sends payment notice for Exempt Computer Aid.	25	26	27	28	29
30						

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May

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
	1 Deadline for Financial Reports 2,500 or more population. ERP budget worksheet due. Local assessor to deliver completed assessment roll to Clerk by 1 st Monday in May. Exempt Computer Aid paid to TVC, counties, schools & TCDB.	2	3	4	5	6
7	8 Board of Review to convene within 30 days, beginning with 2 nd Monday.	9	10	11	12	13
14	15 Final/extended deadline for Financial Report Forms A,B,C,CT,D. Deadline for local committee on liquor licenses to act upon applications.	16	17	18	19	20
21	22	23	24	25	26	27
					End of month 2005 SOT "playback" sent to tax district clerks.	
28	29 MEMORIAL DAY HOLIDAY State offices closed.	30	31 2% fire dues usually paid end of May or 1 st week of June, but statutorily due on or before August 1 st .			

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June

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
				1	2	3
4	5	6	7	8	9	10
11	12 Statement of Assessment due to DOR after completion of Board of Review.	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30 Expiration date of Operators, Cigarette, Liquor & Malt Beverage licenses.	

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July

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
						1 Cigarette & tavern licenses must be in possession of tavern owners.
2	3 Quarterly hwy aids paid. July 1st deadline for municipal Summary of Tax Exemption Reports to DOR (<u>even</u> years only). (* weekend law applies)	4 INDEPENDENCE DAY HOLIDAY State offices closed.	5	6	7	8
9	10	11	12	13	14	15
16	17 July SR,ERP & School Levy Tax Credit payment notices sent to local Clerks & Treasurers.	18	19	20	21	22
23	24 100% ERP, 15% Shared Revenue paid to counties & municipalities. School Levy Tax Credit paid to municipalities.	25	26	27	28 2% Fire Dept. dues paid on or before Aug. 1 to TVC.	29
30	31 Final day for 2 nd payment of prop. taxes (if 2 installments). Deadline for Tax 16 Financial Report form 25,000 or more population.					

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August

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
	On or before Aug. 1 preliminary population estimates by DOA.	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15 Local TVC to settle with County Treasurer for School Levy Tax Credit. DOR certifies 2006 equalized value of TVC and county.	16	17	18	19
20	21 Aug. 20- Date for completion of tax settlement by County Treasurer. (*weekend law applies)	22	23	24	25	26
27	28 State tax is computed & certified to County Clerk.	29	30	31		

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September

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
					1 County tax levy rate limit calculation forms sent to counties.	2
3	4 LABOR DAY HOLIDAY State offices closed.	5	6	7	8 Levy Limit Worksheet sent to TVCs and counties.	9
10	11	12 PRIMARY ELECTION	13	14	15 Sept. 15, Revised 2006 SR & ERP estimate. 2007 original SR & ERP estimate notices sent to local clerks.	16
17	18	19	20	21	22	23
24	25 Before Oct. 1, certify school district equalized value to DPI.	26	27	28	29	30 On or before Oct. 1, 2005 Lottery Credit Late Claim applications due to DOR. (*weekend law applies)
					2006	

October

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
1	2 Deadline for Exempt Computer Value & work- sheet. Deadline State Trust Fund Loan notice. Inquiry for Rescinded & Refunded taxes due to DOR. (*weekend law applies) Quarterly hwy a ids paid.	3	4	5	6	7
8	9 COLUMBUS DAY Federal holiday	10	11	12	13	14
15	16 Notice of delinquent water & sewer bills sent to property owners.	17	18	19	20	21
22	23 Later part of month Special District equalized value certs. sent to Special District clerks.	24 Later part of month Tax Increment Worksheets on DOR website.	25	26	27	28
29	30	31 On or before Nov. 1, Special Dist. to certify levy to TVC. Tech. Colleges certify tax levy.				

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November

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
	Final SOA & Equated Mfg. roll sent throughout month.		1 Special District Boards conduct budget hearings (and special town meetings to set levy) this month. City Council to set levy.	2 All month DOR provides assessment ratio for Estimated Fair Market Value on final Statement of Assessments.	3 ERP budget limit notices sent to TVCs w/municipal only tax rate above 5 mills.	4
5	6 Statutory date for school district to certify levy.	7 GENERAL ELECTION Local clerks receive school district certified tax levy.	8	9	10	11 VETERANS DAY Federal holiday
12	13 SR payment notices sent to local Clerk & Treasurer.	14	15 DOR certifies 74.41 charge-backs to TVC.	16 County Clerk sends county apportionment sheets to DOR. Delinquent water & sewer charges, special assessment on tax rolls.	17 County Clerk certifies to each TVC Clerk the state & county taxes apportioned within 10 days after County Board meeting.	18
19	20 3 rd Monday - Final SR payment to TVC & counties.	21 Prior to Dec. 1, Notice of 2007 School Levy Tax Credit sent to local clerks.	22 After county budget set, mail in County Rate Limit form to DOR.	23 THANKSGIVING HOLIDAY State offices closed.	24	25
26	27 Approx. date Lottery & Gaming Credit amounts for 2006 tax bills sent to local Clerks.	28	29	30		

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December

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
					1 First date for towns & villages to set date for caucus.	2
3	4	5	6	7	8	9
10	11	12	13	14	15 Deadline for County Tax Levy Rate and TVC Levy Limit Worksheets to DOR. Village Board to establish tax levy on or before this date.	16
17	18 Due date to DOR for SOT from tax district clerks. Tax district clerks deliver tax roll to treasurers & tax collection begins.	19	20	21	22	23
24	25 CHRISTMAS HOLIDAY State offices closed.	26	27	28 End of month January settlement sheets sent to TVC Treasurer.	29 End of fiscal year for county, city, village, and town.	30
31						

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